

Office of the City Attorney

May 12, 2015

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To the Honorable Council City of Norfolk, Virginia

R-14

Re: Tax Overpayment

Golf Management, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Golf Management, Inc. \$3,009.24 based upon the overpayment of Admissions Taxes for the year 2015, resulting in a refund due of \$3,009.24, interest.

Respectfully submitted,

Bernard A. Pishko City Attorney

Recommendation: Adopt Ordinance

Form and Correctness Approved:

Contents Approved:

DEPT. Commissioner of the Revenue

Office of the City Attorney

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 3,004.24

1000-104-10-4130

Director of Finance

5/6//S Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO GOLF MANAGEMENT, INC. BASED UPON THE OVERPAYMENT OF ADMISSION TAXES FOR THE YEAR 2015.

WHEREAS the Commissioner of the Revenue has determined that admission taxes were erroneously overpaid by Golf Management, Inc. for tax year 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$3,009.24, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$3,009.24 is hereby appropriated for a refund to Golf Management, Inc. for tax year 2015;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to Golf Management, Inc. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in

effect from and after its adoption.

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Norfolk Commissioner of the Revenue Certification and Request for the Refund Of Previously Paid Tax to:

Golf Management, Inc.

Account Number 850669/916781

April 29, 2015

Overview:

The above taxpayer overpaid the city's admission tax. The taxpayer entered an incorrect total for the gross receipts. The taxpayer entered the entire gross receipts on the tax line of the coupon. The correct amount of the tax was 10% of \$3,343.60 equaling \$334.34. The balance of the payment, \$3,009.24, should be refunded to the taxpayer.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces admission tax revenue by \$3,009.24 for the 2015 fiscal year.

Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the admission tax overpayment of \$3,009.24.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$3,009.24 as specified by <u>Virginia Code §58.1-3981</u> due to the overpayment of Admission *Taxes*.

C. Evans Poston, Jr., Commissioner of the Revenue

Bernard Pishko, City Attorney

Date